

IN THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

v.

PAUL M. DAUGERDAS, ERWIN MAYER,
DONNA GUERIN, DENIS FIELD, RAYMOND
CRAIG BRUBAKER, and DAVID PARSE,

Defendants.

ECF CASE

Case No.: S3 09 Cr. 581 (WHP)

**DECLARATION OF STEPHANIE ATKINSON IN SUPPORT OF
DEFENDANT DENIS M. FIELD'S MOTION SEEKING EXCLUSION OF
DOCUMENTS WRONGLY PRODUCED BY BDO SEIDMAN, LLP
IN VIOLATION OF THE ATTORNEY-CLIENT PRIVILEGE**

STEPHANIE ATKINSON, pursuant to 28 U.S.C. § 1746, declares under penalty of perjury that the following is true and correct:

1. I am associated with the law firm of Kostelanetz & Fink LLP, counsel for the defendant, Denis M. Field, in the above-captioned matter.
2. I am fully familiar with the facts set forth in this declaration and, unless otherwise stated, make each statement contained in this declaration based on my own personal knowledge or upon my review of the files in this matter.
3. Attached hereto as Exhibit A is a true and correct copy of "Plaintiff's Complaint," filed on December 3, 2009, in *BDO Seidman, LLP, v. Morgan, Lewis & Bockius LLP*, Case No. 2009-CA-009640. This document was produced by BDO Seidman, LLP ("BDO").

4. Attached hereto as Exhibit B is a true and correct copy of “Respondent’s Pre-Hearing Brief,” filed on September 9, 2008, in *Charles W. Bee/Adrian Dicker v. BDO Seidman, LLP*, Case-No. 32 181 00650 07 (hereinafter “*Bee/Dicker* arbitration”). This document was produced by the government.

5. Attached hereto as Exhibit C is a true and correct copy of “Claimant’s Final Hearing Memorandum” in the *Bee/Dicker* arbitration. This document was produced by the government.

6. Attached hereto as Exhibit D is a true and correct copy of a letter dated February 4, 2002, written by Miriam Fisher, who, at that time, was a partner at Hogan & Hartson LLP. This document was produced by the government.

7. Attached hereto as Exhibit E is a true and correct copy of a letter from Charles Engros of Morgan, Lewis & Bockius LLP (“Morgan Lewis”) to Scott Univer of BDO, dated October 29, 1999. This document was produced by BDO.

8. Attached hereto as Exhibit F is a true and correct copy of a portion of a transcript of the September 15, 2008 hearing in the *Bee/Dicker* arbitration. This document was produced by the government.

9. Attached hereto as Exhibit G is a true and correct copy of notes, believed to be those of Miriam Fischer, dated February 20, 2000. This document was produced by the government.

10. Attached hereto as Exhibit H is a true and correct copy of notes, believed to be those of Miriam Fischer, dated March 1, 2000. This document was produced by the government.

11. Attached hereto as Exhibit I is a true and correct copy of notes, believed to be those of Miriam Fischer, dated March 2, 2000. This document was produced by the government.

12. Attached hereto as Exhibit J is a true and correct copy of an engagement letter from Charles Engros of Morgan Lewis, dated March 9, 2000. This document was produced by the government.

13. Attached hereto as Exhibit K is a true and correct copy of an engagement letter from Miriam Fisher of Morgan Lewis, dated June 28, 2000. This document was produced by the government.

14. Attached hereto as Exhibit L is a true and correct copy of notes, believed to be those of Miriam Fisher, dated July 6, 2000. This document was produced by the government.

15. Attached hereto as Exhibit M is a true and correct copy of undated notes, believed to be those of Miriam Fisher. This document was produced by the government.

16. Attached hereto as Exhibit N is a true and correct copy of notes, believed to be those of Miriam Fisher, dated August 25, 2000. This document was produced by the government.

17. Attached hereto as Exhibit O is a true and correct copy of a fax to Miriam Fisher, dated September 18, 2001. This document was produced by the government.

18. Attached hereto as Exhibit P is a true and correct copy of an undated email from Miriam Fisher to another attorney at Morgan Lewis. This document was produced by the government.

19. Attached hereto as Exhibit Q is a true and correct copy of an undated email from Miriam Fisher to another attorney at Morgan Lewis. This document was produced by the government.

20. Attached hereto as Exhibit R is a true and correct copy of the “Affidavit of Barbara A. Taylor,” filed on September 4, 2008, in the *Bee/Dicker* arbitration. This document was produced by the government.

Dated: New York, New York
June 23, 2010



Stephanie Atkinson